



Customs-to-Customs data exchange Workshop

Tbilisi, 22-23 June 2015

Interrelation of the NCTS system with the TIR messages



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Legislation

Principal legislation governing the TIR procedure - TIR Convention, 1975

Implementation of TIR in the EU:

- ***Council Regulation (EEC) No 2913/92 establishing the Community Customs Code,***
- ***Commission Regulation (EEC) No 2425/93 laying down provisions for the implementation of Council Regulation 2913/92 establishing the Community Customs Code***



TIR rules in the EU

- **The EU acts as *one Contracting Party* to the TIR Convention,**
- **TIR procedure covers transport of Union and non-Union goods involving third countries,**
- **TIR procedure can be used in the EU only for a transit movement which begins or ends outside the EU territory, or for a movement between two points in the EU through the territory of a third country,**



TIR rules in the EU

Special additional arrangements, in line with Art. 48 of TIR Convention, concern the following issues:

- Recovery of customs debt,***
- Establishing a common guarantee level,***
- Application of Art. 6.4 and 38 of the Convention,***
- Treatment of TIR Carnet vouchers inside the EU (only one pair of TIR vouchers required within the EU ; voucher No 1 used for the customs office of departure/entry, voucher No 2 – for the customs office of destination/exit),***
- Authorised consignee***



Main weakness of the paper TIR system

- *Paper format,*
- *Formalities for holders at every border crossing,*
- *No risk management prior to physical presentation of goods,*
- *Movements in the EU monitored on the basis of information exchange on paper,*
- *Prolonged time limits for enquiry,*
- *Fraud fighting mainly at national level,*
- *Statistics collected and available only by Contracting Parties*



Computerisation of the TIR procedure in the EU

*Commission Regulation amending the Implementing Provisions
to the Community Customs Code as a legal basis for NCTS/TIR
(applicable since 1 January 2009)*

*Obligatory use of NCTS for TIR operations within the EU
(exception: unavailability of the system and/or the network)*

*Only electronic exchange of messages between MS and
holders (eg. submission of data, confirmation of delivery,
control results, enquiry and recovery, discharge)*

*No use of the guarantee management functionality in NCTS
(GMS)*



NCTS/TIR objectives

- ***Streamline TIR operations,***
- ***Supplement a paper declaration (TIR carnet) by electronic messages within the framework of eCustoms programme in the EU,***
- ***Speed up the termination and discharge of the TIR procedure in the EU ,***
- ***Reduce the number of unnecessary enquiry procedures,***
- ***Ensure the same level of customs control and supervision achieved for Community/Union transit***



NCTS/TIR procedure

- *The TIR carnet data are lodged electronically by holders,*
- *Data are forwarded to the office of destination/exit (Anticipated Arrival Record),*
- *Transit accompanying document (TAD) + Voucher No. 2 are kept at office of destination (exit),*
- *Office of departure (entry) is informed by means of the Arrival Advice message (termination) and the Control Results message to allow discharge,*
- *Electronic enquiry & recovery procedure in place*

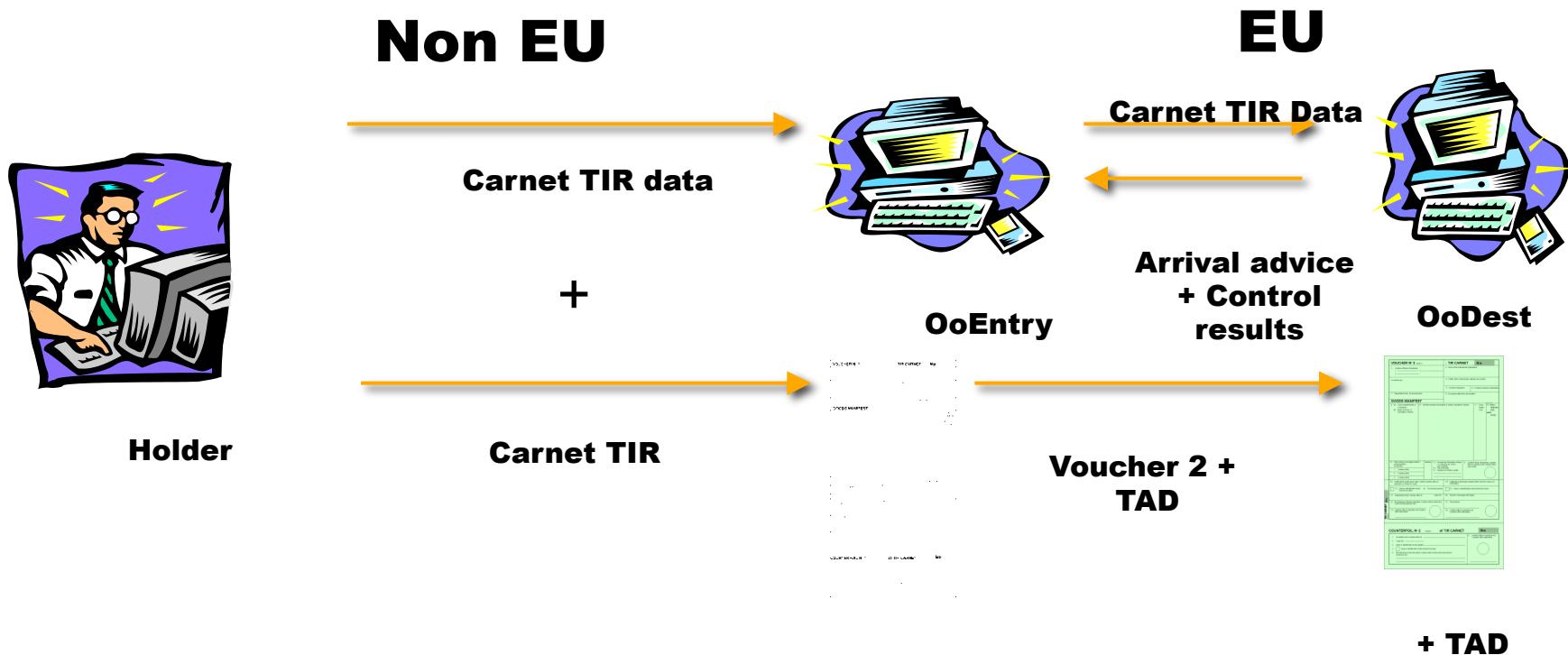


NCTS/TIR procedure

- *TIR carnets still used as a transit declaration and as a guarantee document,*
- *In case of discrepancies any legal consequences should be based on the TIR carnets particulars,*
- *Vouchers and counterfoils completed by customs offices as before,*
- *NCTS not fully aligned with the TIR rules (partial loading and unloading omitted),*
- *Fallback procedure (fully paper) in case the unavailability of system and/or network*



NCTS/TIR





Authorised consignee for TIR

- A person authorized to receive goods transported under the TIR carnet at his premises instead of customs office, to take off customs seals and to unload the goods,
- Customs can perform verification of goods/documents only in very special cases,
- TIR carnet is delivered to customs as soon as possible after unloading of goods,
- Exchange of data between authorized consignee and customs is done only in NCTS



Authorised consignee for TIR

Scope of additional NCTS messages:

- ***Notification about arrival of the goods,***
- ***Request for unloading,***
- ***Permission for unloading,***
- ***Notification about the results of inspection***



NCTS/TIR and Security & Safety data

EU Customs Security Initiative :

- ***Community Customs Code (Regulation no 648/2005)***
- ***Implementing Provisions for the Community Customs Code (Regulation no 1875/06)***

S&S data requirements in Annex 30A of Regulation no 1875/06



NCTS/TIR and Security & Safety data

General rules

- ***all goods entering into the EU must be declared in entry summary declaration lodged before the arrival of the goods (external border)***
- ***if the goods presented to customs are not declared in entry summary declaration (and are not excluded from this obligation) – entry summary declaration must be drawn up immediately by the person introducing the goods (carrier) or person responsible for this transport***

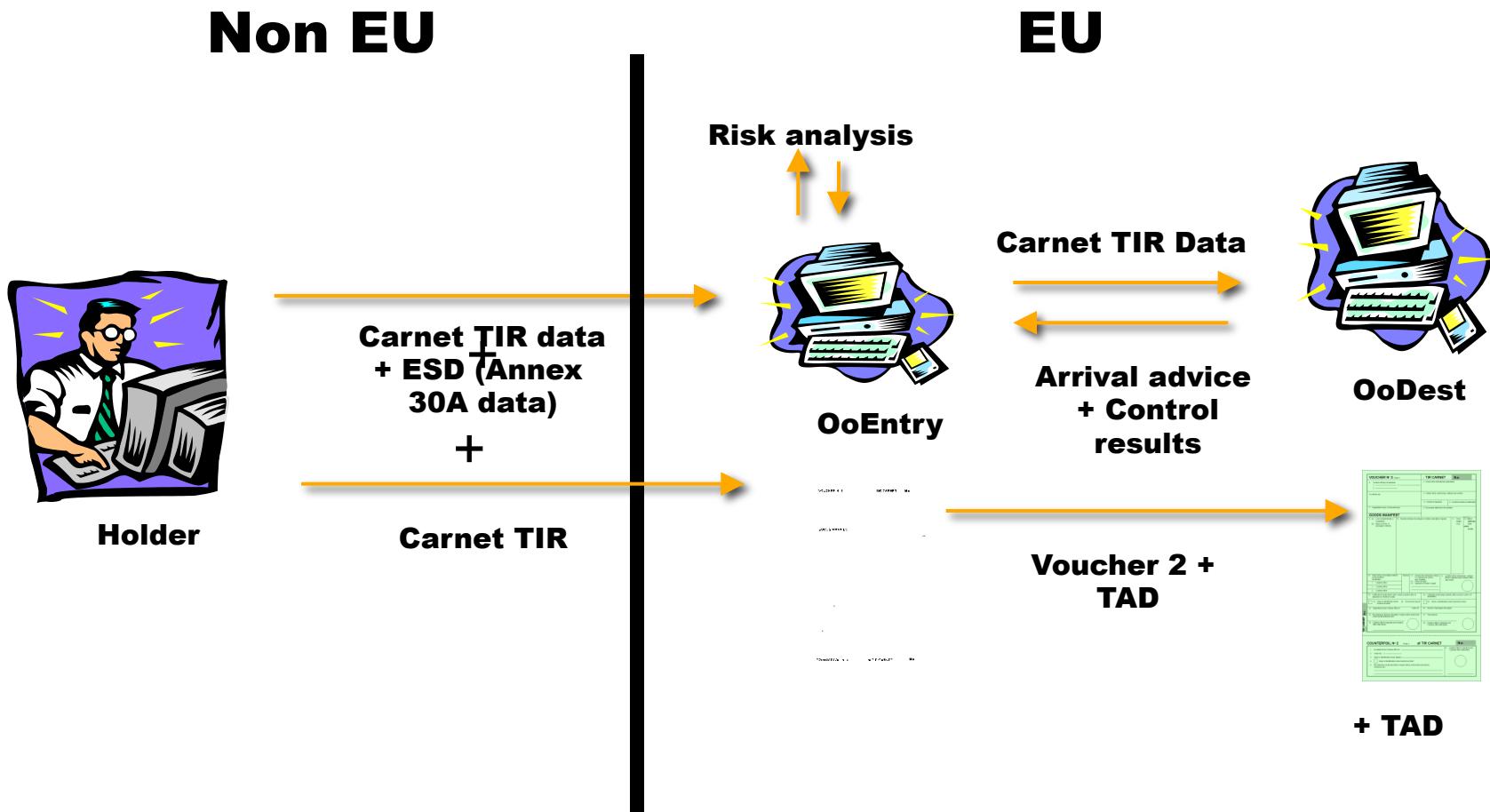


NCTS/TIR and Security & Safety data

*Entry summary declaration data need to be sent electronically,
two options are provided:*

- *to specially dedicated system ICS (Import Control System), or*
- *to NCTS – TIR data supplemented by S&S data (one declaration!)*

ESD and TIR





TIR/NCTS in the EU - advantages

For customs:

- **Better supervision and effective monitoring of TIR operations,**
- **More efficient fight against fraud,**
- **Possibility of automated risk analysis and selected customs controls,**
- **Quick and secure exchange of TIR data between MS,**
- **Possibility to link with other systems,**
- **Business statistics to provide better analysis,**
- **Reduction of the number of unnecessary queries**



TIR/NCTS in the EU - advantages

For holders:

- ***Faster information about ending of the operation,***
- ***Reduction of the number of unnecessary queries and claims for payment***

However, as long as paper carnets exist – not all benefits of a computerisation



Further information:

Web:

[http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/
common_community/index_en.htm](http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/common_community/index_en.htm)

- *Transit Manual*
- *Brochure*

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